

**MICHIGAN DEPARTMENT OF TREASURY**  
**UNIFORM CHART OF ACCOUNTS FOR COUNTIES AND LOCAL UNITS OF GOVERNMENT**  
**BALANCE SHEET ACCOUNT DESCRIPTIONS**

**228**     **DUE TO STATE OF MICHIGAN** This account is used to record amounts collected for and owed to the State of Michigan by a local unit of government. Detailed sub-accounts for the various statutory collections and remittances to the State must be maintained. The following sub-account numbers must be used:

01	State Education Tax (SET) (PA 331 of 1993) (MCL 211.901 et seq.)
02	State Income Tax Withheld (PA 281 of 1967) (MCL 206.351)
03	Municipal Employees Retirement System (MERS) (MCL 38.1532)
04	Probate Judges' Salary Deduction
05	(OPEN)
06	Probate Court Shared Fees (MCL 600.877)
07	(OPEN)
08	(OPEN)
09	(OPEN)
10	(OPEN)
11	(OPEN)
12	Inheritance Tax (MCL 205.203)
13	State Tax-Expense of Sale (MCL 211.59) and Redemptions (MCL 211.74 repealed by PA 123 of 1999)
14	State Institution (MCL 14.123 and 205.13)
15	Plat Fees (MCL 560.241)
16	Pistol Permits (MCL 28. 425b)
17	Secret Marriages (MCL 551.202) and Delayed Births and Adoptions (MCL 333.2891)
18	State Trunk Line Maintenance (County Road--MDOT Contracts)
19	State Highway--Other Services
20	State Conservation Costs, Game and Fish Fees, and Liquidation Damages (MCL 324.1609, MCL 324.40119 and MCL 324.48740)
21	Circuit Court Commencement Fees (MCL 600.2529) (share of fee for State's General fund(s))
22	Federal Surplus Property (PA 139 of 1961) (MCL 18.257)
23	Sales Tax (MCL 205.52 and 205.56)
24	Boat Livery Tags (PA 57 of 1995) (MCL 324.44518)
25	Late Filing Fees--Election Campaign Act (MCL 169.201 et seq.)
26	Civil Fines (PA 94 of 1978) (MCL 436.33b) (50% of under age civil liquor violation fine)
27	Unemployment Compensation (1936 Ex. Sess PA 1) (MCL 421.13)
28	Probate Court Ordered Payments (C.C.F. Reimbursements--PA 398 of 1982) (MCL 712a.18(2)) (Road Manual-State Highway-Contracted Projects)
29	DSS Maintenance of Effort (PA 391 of 1980) (MCL 400.109)
30	Drivers License Reinstatement Fee (MCL 257.321a)
31	Motor Fuel Taxes (MCL 207.102)
32	(OPEN)
33	State License Fee (Health--PA 324 of 1982) (MCL 333.12906)
34	Fire Hazard and Prevention--Civil Fine (MCL 29.22)
35	(OPEN)
36	Community Mental Health Fees--State Grant Money (MCL 330.1226a)
37	Crime Victim Rights Fund (PA 196 of 1989) (MCL 780.905)
38	Children Trust Fund (MCL 408.905)
39	Probation Oversight Fees (PA 184 of 1989) (MCL 771.3c)
40	State Survey and Remonumentation Fund (PA 346 of 1990) (MCL 600.2567a)

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41	(OPEN)
42	State Court Fund (PA 189 of 1993) (MCL 600.151a, MCL 600.880b, MCL 600.2538 and District Court MCL 600.8371)
43	Filiation Fee (PA 146 of 1993) (MCL 722.717(8))
44	State Transfer Tax (PA 330 of 1993) (MCL 207.521 et seq.)
45	(OPEN)
46	Trailer Coach Park Specific Tax (PA 365 of 1994) (MCL 125.1042)
47	Convicted Drunk Driver Assessment (PA 345 of 1998) (MCL 769.1f-Due State Police)
48	Convicted Drunk Driver Assessment (PA 345 of 1998) (MCL 769.1f-Due State DNR)
49	(OPEN)
50	(OPEN)
51	Title Search Fee--Delinquent Property Tax Foreclosure (PA 123 of 1999) (MCL 211.78g(1))
52	DNR Inspection Fee-Del. Property Tax Foreclosure (PA 123 of 1999)
53	Publication/Notice Fee Associated with Forfeited Parcels \$50.00
54	(OPEN)
55	(OPEN)
56	(OPEN)
57	Juror Compensation Reimbursement Fund (MCL 600.8371, MCL 600.321.a)
58	Civil Filing Fee Fund (MCL 600.171) This fund is required by PA 138 of 2003. Use this account to make all deposits to the State of Michigan as defined in the act and the revised fee schedule issued by the State Court Administrator's Office.
59	Justice System Fund (MCL 600.181) This fund is required by PA 97 of 2003. Use this account to make all deposits to the State of Michigan as defined in the act and the revised fee schedule issued by the State Court Administrator's Office
60	Attorney General Operations Fund (MCL 600.2538 (3)). This fund is required by PA 138 of 2003 and used to account for deposits to the fund from the Friend of the Court (FOC) payments of support and maintenance fees. This amount represents 25 cents of the total \$1.50 support payment collected by the FOC on each case.
61	(OPEN)

Please contact the Michigan Department of Treasury, Local Audit and Finance Division, P.O. Box 30728, Lansing, Michigan 48909-8228 or phone 517-373-3227 when further sub-accounts are needed.

**NOTE:** Use of the correct sub-account number is important. The Michigan Department of Treasury, Receipts Processing Division uses these account numbers for depositing these collections into the applicable State funds and accounts.